

Form <b>F-66 (IA-2)</b> (6-11-2014)					
STATE OF IOWA  2014 FINANCIAL REPORT FISCAL YEAR ENDED JUNE 30, 2014		16200300600000 CITY CLERK 101 ALLAMAKEE ST WAUKON, IOWA 52172			
CITY OF <b>Waukon</b> , IOWA DUE: December 1, 2014		(Please correct any error in name, address, and ZIP Code)			
WHEN COMPLETED, PLEASE RETURN TO	Mary Mosiman, CPA Auditor of State State Capitol Building Des Moines, IA 50319-0004	NOTE - The information supplied in this report will be shared by the Iowa State Auditor's Office, the U.S. Census Bureau, various public interest groups, and State and federal agencies.			
ALL FUNDS					
Item description		Governmental (a)	Proprietary (b)	Total actual (c)	Budget (d)
Revenues and Other Financing Sources					
Taxes levied on property		1,188,704		1,188,704	1,202,578
Less: Uncollected property taxes-levy year		0		0	0
Net current property taxes		1,188,704		1,188,704	1,202,578
Delinquent property taxes		0		0	0
TIF revenues		678,406		678,406	689,000
Other city taxes		397,392	0	397,392	425,792
Licenses and permits		42,996	0	42,996	10,985
Use of money and property		181,729	4,317	186,046	132,425
Intergovernmental		787,217	0	787,217	1,669,670
Charges for fees and service		596,384	933,287	1,529,671	1,390,500
Special assessments		32,882	0	32,882	20,000
Miscellaneous		669,345	0	669,345	223,580
Other financing sources		2,209,549	220,941	2,430,490	1,727,014
Total revenues and other sources		6,784,604	1,158,545	7,943,149	7,491,544
Expenditures and Other Financing Uses					
Public safety		800,796	0	800,796	1,534,725
Public works		716,357	0	716,357	739,565
Health and social services		0	0	0	3,000
Culture and recreation		816,538	0	816,538	847,588
Community and economic development		329,295	0	329,295	456,040
General government		301,008	0	301,008	321,990
Debt service		817,837	0	817,837	868,236
Capital projects		2,053,594	0	2,053,594	2,902,237
Total governmental activities expenditures		5,835,425	0	5,835,425	7,673,381
Business type activities		0	837,578	837,578	1,265,386
Total ALL expenditures		5,835,425	837,578	6,673,003	8,938,767
Other financing uses, including transfers out		1,848,589	252,357	2,100,946	691,014
Total ALL expenditures/And other financing uses		7,684,014	1,089,935	8,773,949	9,629,781
Excess revenues and other sources over (Under) Expenditures/And other financing uses		-899,410	68,610	-830,800	-2,138,237
Beginning fund balance July 1, 2013		2,402,999	1,875,840	4,278,839	3,784,746
Ending fund balance June 30, 2014		1,503,589	1,944,450	3,448,039	1,646,509
Note - These balances do not include \$ 0 held in non-budgeted internal service funds; \$ 0 held in Pension Trust Funds; \$ 0 held in Private Purpose Trust funds and \$ 0 held in agency funds which were not budgeted and are not available for city operations.					
Indebtedness at June 30, 2014		Amount - Omit cents	Indebtedness at June 30, 2014		Amount - Omit cents
General obligation debt		\$ 5,444,460	Other long-term debt		\$ 0
Revenue debt		\$ 0	Short-term debt		\$ 0
TIF Revenue debt		\$ 0			
			General obligation debt limit		\$ 9,290,247
CERTIFICATION					
THE FOREGOING REPORT IS CORRECT TO THE BEST OF MY KNOWLEDGE AND BELIEF					
Signature of city clerk			Date Published/Posted	Mark (x) one <input checked="" type="checkbox"/> Date Published <input type="checkbox"/> Date Posted	
			11-12-2014		
Printed name of city clerk		Telephone	Area Code	Number	Extension
DIANE SWEENEY		→	563	568-3492	
Signature of Mayor or other City official (Name and Title)				Date signed	
				11/4/2014	
PLEASE PUBLISH THIS PAGE ONLY					

Part I	REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2014			CITY OF Waukon			<div><input type="checkbox"/> GAAP</div> <div><input checked="" type="checkbox"/> NON-GAAP = CASH BASIS</div> <div>Indicate by entering an <b>X</b> in the appropriate box on this sheet ONLY</div>					
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.
1	Section A - TAXES											1
2	Taxes levied on property	877,194	178,616		132,894	0	0	1,188,704			1,188,704	2
3	Less: Uncollected property taxes - Levy year	0	0		0	0	0	0			0	3
4	Net current property taxes	877,194	178,616		132,894	0	0	1,188,704		T01	1,188,704	4
5	Delinquent property taxes	0	0		0	0	0	0		T01	0	5
6	Total property tax	877,194	178,616		132,894	0	0	1,188,704			1,188,704	6
7	TIF revenues			678,406				678,406		T01	678,406	7
	Other city taxes											
8	Utility tax replacement excise taxes	12,975	2,651	0	1,579	0	0	17,205		T15	17,205	8
9	Utility franchise tax (Chapter 364.2, Code of Iowa)	0	0	0	0	0	0	0	0	T15	0	9
10	Parimutuel wager tax	0	0	0	0	0	0	0	0	C30	0	10
11	Gaming wager tax	0	0	0	0	0	0	0	0	C30	0	11
12	Mobile home tax	6,219	1,262	0	761	0	0	8,242	0	T19	8,242	12
13	Hotel/motel tax	20,588	0	0	0	0	0	20,588	0	T19	20,588	13
14	Other local option taxes	0	351,357	0	0	0	0	351,357	0	T09	351,357	14
15	TOTAL OTHER CITY TAXES	39,782	355,270	0	2,340	0	0	397,392	0		397,392	15
16	Section B - LICENSES AND PERMITS	42,996	0	0	0	0	0	42,996	0	T29	42,996	16
17	Section C - USE OF MONEY AND PROPERTY											17
18	Interest	22,076	2,053	0		487	0	24,616	4,317	U20	28,933	18
19	Rents and royalties	31,575	7,215	0	118,300	0	0	157,090	0	U40	157,090	19
20	Other miscellaneous use of money and property	0	0	0	0	23	0	23	0	U20	23	20
21			0	0	0	0	0	0	0		0	21
22	TOTAL USE OF MONEY AND PROPERTY	53,651	9,268	0	118,300	510	0	181,729	4,317		186,046	22
23												23
24	Section D - INTERGOVERNMENTAL											24
25												25
26	Federal grants and reimbursements											26
27	Federal grants	0	93,712	0	0	0	0	93,712	0	B89	93,712	27
28	Community development block grants	0	3,500	0	0	0	0	3,500	0	B50	3,500	28
29	Housing and urban development	0	0	0	0	0	0	0	0	B50	0	29
30	Public assistance grants	0	0	0	0	0	0	0	0	B79	0	30
31	Payment in lieu of taxes	0	0	0	0	0	0	0	0	B30	0	31
32		0	0	0	0	0	0	0	0		0	32
33	Total Federal grants and reimbursements	0	97,212	0	0	0	0	97,212	0		97,212	33
34												34
35												35
36												36
37												37
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39												39
40												40

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Part I	REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2014 -- Continued			CITY OF Waukon			<input type="checkbox"/> GAAP <input checked="" type="checkbox"/> NON-GAAP = CASH BASIS					
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.
41	<b>Section D - INTERGOVERNMENTAL - Continued</b>											41
42												42
43	<b>State shared revenues</b>											43
44	Road use taxes		389,130					389,130		C46	389,130	44
45												45
46												46
47												47
48	<b>Other state grants and reimbursements</b>											48
49	State grants	2,776	123,435	0	0	82,233	0	208,444	0	C89	208,444	49
50	Iowa Department of Transportation	0	0	0	0	0	0	0	0	C89	0	50
51	Iowa Department of Natural Resources	0	0	0	0	0	0	0	0	C89	0	51
52	Iowa Department of Economic Development	0	0	0	0	0	0	0	0	C89	0	52
53	CEBA grants	0	0	0	0	0	0	0	0	C89	0	53
54		0	0	0	0	0	0	0	0	C89	0	54
55		0	0	0	0	0	0	0	0		0	55
56		0	0	0	0	0	0	0	0		0	56
57		0	0	0	0	0	0	0	0		0	57
58		0	0	0	0	0	0	0	0		0	58
59		0	0	0	0	0	0	0	0		0	59
60	<b>Total state</b>	2,776	512,565	0	0	82,233	0	597,574	0		597,574	60
61												61
62	<b>Local grants and reimbursements</b>											62
63	County contributions	0	0	0	0	0	0	0	0		0	63
64	Library service	49,518	0	0	0	0	0	49,518	0	D89	49,518	64
65	Township contributions	12,598	0	0	0	0	0	12,598	0	D89	12,598	65
66	Fire/EMT service	0	0	0	0	0	0	0	0	D89	0	66
67	School District & NICC	7,637	20,681	0	0	0	0	28,318	0	D89	28,318	67
68	Allamakee County Community Foundation	0	1,997	0	0	0	0	1,997	0		1,997	68
69		0	0	0	0	0	0	0	0		0	69
70	<b>Total local grants and reimbursements</b>	69,753	22,678	0	0	0	0	92,431	0		92,431	70
71	<b>TOTAL INTERGOVERNMENTAL (Sum of lines 33, 60, and 70)</b>	72,529	632,455	0	0	82,233	0	787,217	0		787,217	71
72	<b>Section E - CHARGES FOR FEES AND SERVICE</b>											72
73	Water	0	0	0	0	0	0	0	443,867	A91	443,867	73
74	Sewer	0	0	0	0	0	0	0	489,420	A8Ø	489,420	74
75	Electric	0	0	0	0	0	0	0	0	A92	0	75
76	Gas	0	0	0	0	0	0	0	0	A93	0	76
77	Parking	0	0	0	0	0	0	0	0	A6Ø	0	77
78	Airport	0	0	0	0	0	0	0	0	AØ1	0	78
79	Landfill/garbage	246,960	0	0	0	0	0	246,960	0	A81	246,960	79
80	Hospital	0	0	0	0	0	0	0	0	A36	0	80

Part I	REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2014 -- Continued			CITY OF Waukon			<input type="checkbox"/> GAAP <input checked="" type="checkbox"/> NON-GAAP = CASH BASIS					
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.
81	Section E - CHARGES FOR FEES AND SERVICE - Continued											81
82	Transit	0	0	0	0	0	0	0	0	A94	0	82
83	Cable TV	0	0	0	0	0	0	0	0	T15	0	83
84	Internet	0	0	0	0	0	0	0	0	A03	0	84
85	Telephone	0	0	0	0	0	0	0	0	A03	0	85
86	Housing authority	0	0	0	0	0	0	0	0	A50	0	86
87	Storm water	0	0	0	0	0	0	0	0	A80	0	87
88	Other:											88
89	Nursing home	0	0	0	0	0	0	0	0	A89	0	89
90	Police service fees	1,005	0	0	0	0	0	1,005	0	A89	1,005	90
91	Prisoner care	0	0	0	0	0	0	0	0	A89	0	91
92	Fire service charges	0	0	0	0	0	0	0	0	A89	0	92
93	Ambulance charges	0	0	0	0	0	0	0	0	A89	0	93
94	Sidewalk street repair charges	0	0	0	0	0	0	0	0	A44	0	94
95	Housing and urban renewal charges	0	0	0	0	0	0	0	0	A50	0	95
96	River port and terminal fees	0	0	0	0	0	0	0	0	A87	0	96
97	Public scales	0	0	0	0	0	0	0	0	A89	0	97
98	Cemetery charges	0	0	0	0	0	0	0	0	A03	0	98
99	Library charges	4,436	0	0	0	0	0	4,436	0	A89	4,436	99
100	Park, recreation, and cultural charges	88,436	252,837	0	0	0	0	341,273	0	A61	341,273	100
101	Animal control charges	400	0	0	0	0	0	400	0	A89	400	101
102	Other charges - Specify	0	0	0	0	0	0	0	0		0	102
103	Trailer lot rent	0	0	0	0	2,310	0	2,310	0		2,310	103
104	TOTAL CHARGES FOR SERVICE	341,237	252,837	0	0	2,310	0	596,384	933,287		1,529,671	104
105												105
106	Section F - SPECIAL ASSESSMENTS	1,000	0	0	0	31,882	0	32,882	0	U01	32,882	106
107	Section G - MISCELLANEOUS											107
108	Contributions	0	23,340	0	0	568,417	0	591,757	0	U99	591,757	108
109	Deposits and sales/fuel tax refunds	6,622	1,544	0	0	0	0	8,166	0	U99	8,166	109
110	Sale of property and merchandise	28,208	8,461	0	0	0	0	36,669	0	U11	36,669	110
111	Fines	8,463	0	0	0	0	0	8,463	0	U30	8,463	111
112	Internal service charges	0	0	0	0	0	0	0	0	NR	0	112
113	Other miscellaneous - Specify	0	0	0	0	0	0	0	0		0	113
114	Other	9,428	5,500	0	0	9,362	0	24,290	0		24,290	114
115		0		0	0	0	0	0	0		0	115
116		0		0	0	0	0	0	0		0	116
117		0	0	0	0		0	0	0		0	117
118		0	0	0	0		0	0	0		0	118
119		0	0	0	0	0	0	0	0		0	119
120	TOTAL MISCELLANEOUS	52,721	38,845	0	0	577,779	0	669,345	0		669,345	120

Part I	REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2014 -- Continued	CITY OF Waukon					<input type="checkbox"/> GAAP <input checked="" type="checkbox"/> NON-GAAP = CASH BASIS					
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.
121	<b>TOTAL ALL REVENUES (Sum of lines 6, 7, 15,16,22 71, 104, 106, and 120)</b>	1,481,110	1,467,291	678,406	253,534	694,714	0	4,575,055	937,604		5,512,659	121
122												122
123	<b>Section H - OTHER FINANCING SOURCES</b>											123
124	Proceeds of capital asset sales	0	0	0	0		0	0	0	NR	0	124
125	Proceeds of long-term debt <i>(Excluding TIF internal borrowing)</i>	0	0	0	0	256,000	0	256,000	0	NR	256,000	125
126	Proceeds of anticipatory warrants or other short-term debt	0		0	0	73,544	0	73,544	0	A89	73,544	126
127	<i>Regular transfers in and interfund loans</i>	64,009	153,000		0	736,062	0	953,071	220,941		1,174,012	127
128	<i>Internal TIF loans and transfers in</i>	0	0		563,740	363,194	0	926,934	0		926,934	128
129		0		0	0		0	0	0		0	129
130		0	0	0	0	0	0	0	0		0	130
131	<b>TOTAL OTHER FINANCING SOURCES</b>	64,009	153,000	0	563,740	1,428,800	0	2,209,549	220,941		2,430,490	131
132	<b>TOTAL REVENUES except for beginning balances (Sum of lines 121 and 131)</b>	1,545,119	1,620,291	678,406	817,274	2,123,514	0	6,784,604	1,158,545		7,943,149	132
133												133
134	<b>Beginning fund balance July 1, 2013</b>	357,662	1,216,908	470,055	18,004	340,370	0	2,402,999	1,875,840		4,278,839	134
135												135
136	<b>TOTAL REVENUES AND OTHER FINANCING SOURCES</b> <i>(Sum of lines 132 and 134)</i>	1,902,781	2,837,199	1,148,461	835,278	2,463,884	0	9,187,603	3,034,385		12,221,988	136
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Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2014			CITY OF Waukon			<input type="checkbox"/> GAAP <input checked="" type="checkbox"/> NON-GAAP = CASH BASIS					
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.
1	<b>Section A — PUBLIC SAFETY</b>											1
2	Police department/Crime prevention — Current operation	342,665	80,060	0	0	0	0	422,725		E62	422,725	2
3	Purchase of land and equipment	8,155	0	0	0	0	0	8,155		G62	8,155	3
4	Construction	0	0	0	0	0	0	0		F62	0	4
5	Jail — Current operation	0	0	0	0	0	0	0		E04	0	5
6	Purchase of land and equipment	0	0	0	0	0	0	0		G04	0	6
7	Construction	0	0	0	0	0	0	0		F04	0	7
8	Emergency management — Current operation	1,493	0	0	0	0	0	1,493		E89	1,493	8
9	Purchase of land and equipment	0	0	0	0	0	0	0		G89	0	9
10	Flood control — Current operation	0	0	0	0	0	0	0		E59	0	10
11	Purchase of land and equipment	0	0	0	0	0	0	0		G59	0	11
12	Construction	0	0	0	0	0	0	0		F59	0	12
13	Fire department — Current operation	80,000	0	0	0	256,000	0	336,000		E24	336,000	13
14	Purchase of land and equipment	0	0	0	0	0	0	0		G24	0	14
15	Construction	0	0	0	0	0	0	0		F24	0	15
16	Ambulance — Current operation	30,693	0	0	0	0	0	30,693		E32	30,693	16
17	Purchase of land and equipment	0	0	0	0	0	0	0		G32	0	17
18	Building inspections — Current operation	0	0	0	0	0	0	0		E66	0	18
19	Purchase of land and equipment	0	0	0	0	0	0	0		G66	0	19
20	Construction	0	0	0	0	0	0	0		F66	0	20
21	Miscellaneous protective services — Current operation	0	0	0	0	0	0	0		E66	0	21
22	Purchase of land and equipment	450	0	0	0	0	0	450		G66	450	22
23	Construction	0	0	0	0	0	0	0		F66	0	23
24	Animal control — Current operation	1,280	0	0	0	0	0	1,280		E32	1,280	24
25	Purchase of land and equipment	0	0	0	0	0	0	0		G32	0	25
26	Construction	0	0	0	0	0	0	0		F32	0	26
27	Other public safety — Current operation	0	0	0	0	0	0	0		E89	0	27
28	Purchase of land and equipment	0	0	0	0	0	0	0		G89	0	28
29		0	0	0	0	0	0	0			0	29
30		0	0	0	0	0	0	0			0	30
31		0	0	0	0	0	0	0			0	31
32		0	0	0	0	0	0	0			0	32
33		0	0	0	0	0	0	0			0	33
34		0	0	0	0	0	0	0			0	34
35		0	0	0	0	0	0	0			0	35
36		0	0	0	0	0	0	0			0	36
37		0	0	0	0	0	0	0			0	37
38		0	0	0	0	0	0	0			0	38
39		0	0	0	0	0	0	0			0	39
40	<b>TOTAL PUBLIC SAFETY</b>	464,736	80,060	0	0	256,000	0	800,796			800,796	40



Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2014 -- Continued			CITY OF Waukon			<input type="checkbox"/> GAAP <input checked="" type="checkbox"/> NON-GAAP = CASH BASIS					
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.
41	<b>Section B — PUBLIC WORKS</b>											41
42	Roads, bridges, sidewalks — Current operation	5,000	365,228	0	0		0	370,228		E44	370,228	42
43	Purchase of land and equipment	0	0	0	0	0	0	0		G44	0	43
44	Construction	0	0	0	0		0	0		F44	0	44
45	Parking meter and off-street — Current operation	0	0	0	0	0	0	0		E60	0	45
46	Purchase of land and equipment	0	0	0	0	0	0	0		G60	0	46
47	Construction	0	0	0	0	0	0	0		F60	0	47
48	Street lighting — Current operation	0	66,770	0	0	0	0	66,770		E44	66,770	48
49	Traffic control safety — Current operation	0	0	0	0	0	0	0		E44	0	49
50	Purchase of land and equipment	0	0	0	0	0	0	0		G44	0	50
51	Construction	0	0	0	0	0	0	0		F44	0	51
52	Snow removal — Current operation	0	0	0	0	0	0	0		E44	0	52
53	Purchase of land and equipment	0	0	0	0	0	0	0		G44	0	53
54	Highway engineering — Current operation	0	0	0	0	0	0	0		E44	0	54
55	Purchase of land and equipment	0	0	0	0	0	0	0		G44	0	55
56	Construction	0	0	0	0	0	0	0		F44	0	56
57	Street cleaning — Current operation	0	0	0	0	0	0	0		E81	0	57
58	Purchase of land and equipment	0	0	0	0	0	0	0		G81	0	58
59	Airport (if not an enterprise) — Current operation	420	0	0	0	0	0	420		E01	420	59
60	Purchase of land and equipment	0	0	0	0	0	0	0		G01	0	60
61	Construction	0	0	0	0	0	0	0		F01	0	61
62	Garbage (if not an enterprise) — Current operation	201,834	0	0	0	0	0	201,834		E81	201,834	62
63	Purchase of land and equipment	0	0	0	0	0	0	0		G81	0	63
64	Construction	0	0	0	0	0	0	0		F81	0	64
65	Other public works — Current operation	0	77,105	0	0	0	0	77,105		E89	77,105	65
66	Purchase of land and equipment	0	0	0	0	0	0	0		G89	0	66
67	Construction	0	0	0	0	0	0	0		F89	0	67
68	Streets	0		0	0	0	0	0			0	68
69		0	0	0	0	0	0	0			0	69
70		0	0	0	0	0	0	0			0	70
71		0	0	0	0	0	0	0			0	71
72		0	0	0	0	0	0	0			0	72
73		0	0	0	0	0	0	0			0	73
74		0	0	0	0	0	0	0			0	74
75		0	0	0	0	0	0	0			0	75
76		0	0	0	0	0	0	0			0	76
77		0	0	0	0	0	0	0			0	77
78		0	0	0	0	0	0	0			0	78
79		0	0	0	0	0	0	0			0	79
80	<b>TOTAL PUBLIC WORKS</b>	207,254	509,103	0	0	0	0	716,357			716,357	80

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2014 -- Continued			CITY OF Waukon			<input type="checkbox"/> GAAP <input checked="" type="checkbox"/> NON-GAAP = CASH BASIS					
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.
81	<b>Section C — HEALTH AND SOCIAL SERVICES</b>											81
82	Welfare assistance — Current operation	0	0	0	0	0	0	0		E79	0	82
83	Purchase of land and equipment	0	0	0	0	0	0	0		G79	0	83
84	City hospital — Current operation	0	0	0	0	0	0	0		E36	0	84
85	Purchase of land and equipment	0	0	0	0	0	0	0		G36	0	85
86	Construction	0	0	0	0	0	0	0		F36	0	86
87	Payments to private hospitals — Current operation	0	0	0	0	0	0	0		E36	0	87
88	Health regulation and inspections — Current operation	0	0	0	0	0	0	0		E32	0	88
89	Purchase of land and equipment	0	0	0	0	0	0	0		G32	0	89
90	Construction	0	0	0	0	0	0	0		F32	0	90
91	Water, air, and mosquito control — Current operation	0	0	0	0	0	0	0		E32	0	91
92	Purchase of land and equipment	0	0	0	0	0	0	0		G32	0	92
93	Construction	0	0	0	0	0	0	0		F32	0	93
94	Community mental health — Current operation	0	0	0	0	0	0	0		E32	0	94
95	Purchase of land and equipment	0	0	0	0	0	0	0		G32	0	95
96	Construction	0	0	0	0	0	0	0		F32	0	96
97	Other health and social services — Current operation	0	0	0	0	0	0	0		E79	0	97
98	Purchase of land and equipment	0	0	0	0	0	0	0		G79	0	98
99	Construction	0	0	0	0	0	0	0		F79	0	99
100		0	0	0	0	0	0	0			0	100
101		0	0	0	0	0	0	0			0	101
102		0	0	0	0	0	0	0			0	102
103	<b>TOTAL HEALTH AND SOCIAL SERVICES</b>	0	0	0	0	0	0	0			0	103
104												104
105												105
106												106
107												107
108												108
109												109
110												110
111												111
112												112
113												113
114												114
115												115
116												116
117												117
118												118
119												119
120												120



Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2014 -- Continued			CITY OF Waukon			<input type="checkbox"/> GAAP <input checked="" type="checkbox"/> NON-GAAP = CASH BASIS					
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.
121	<b>Section D — CULTURE AND RECREATION</b>											121
122	Library services — Current operation	150,783	16,983	0	0	0	0	167,766		E52	167,766	122
123	Purchase of land and equipment	0	0	0	0	0	0	0		G52	0	123
124	Construction	0	0	0	0	0	0	0		F52	0	124
125	Museum, band, theater — Current operation	0	0	0	0	0	0	0		E61	0	125
126	Purchase of land and equipment	0	0	0	0	0	0	0		G61	0	126
127	Parks — Current operation	106,319	20,850	0	0	0	0	127,169		E61	127,169	127
128	Purchase of land and equipment	11,814	0	0	0	0	0	11,814		G61	11,814	128
129	Construction	0	0	0	0	0	0	0		F61	0	129
130	Recreation — Current operation	180,808	307,247	0	0	0	0	488,055		E61	488,055	130
131	Purchase of land and equipment	0	21,734	0	0	0	0	21,734		G61	21,734	131
132	Construction	0	0	0	0	0	0	0		F61	0	132
133	Cemetery — Current operation	0	0	0	0	0	0	0		E03	0	133
134	Purchase of land and equipment	0	0	0	0	0	0	0		G03	0	134
135	Community center, zoo, marina, and auditorium	0	0	0	0	0	0	0		E61	0	135
136	Other culture and recreation	0	0	0	0	0	0	0		E61	0	136
137	Purchase of land and equipment	0	0	0	0	0	0	0		G61	0	137
138	Construction	0	0	0	0	0	0	0		F61	0	138
139	<b>TOTAL CULTURE AND RECREATION</b>	449,724	366,814	0	0	0	0	816,538			816,538	139
140	<b>Section E — COMMUNITY AND ECONOMIC DEVELOPMENT</b>											140
141	Community beautification — Current operation	6,273	0	0	0	0	0	6,273		E89	6,273	141
142	Purchase of land and equipment	0	0	0	0	0	0	0		G89	0	142
143	Economic development — Current operation	57,769	0	0	0	0	0	57,769		E89	57,769	143
144	Purchase of land and equipment	0	0	0	0	0	0	0		G89	0	144
145	Housing and urban renewal — Current operation	0	124,555	0	0	0	0	124,555		E50	124,555	145
146	Purchase of land and equipment	0	0	0	0	0	0	0		G50	0	146
147	Construction	0	0	0	0	0	0	0		F50	0	147
148	Planning and zoning — Current operation	20,251	3,073	0	0	0	0	23,324		E29	23,324	148
149	Purchase of land and equipment	0	0	0	0	0	0	0		G29	0	149
150	Other community and economic development — Current operation	0	0	0	0	0	0	0		E89	0	150
151	Purchase of land and equipment	0	0	0	0	0	0	0		G89	0	151
152	Construction	0	0	0	0	0	0	0		F89	0	152
153	TIF Rebates	0	0	117,374	0	0	0	117,374		E89	117,374	153
154	<b>TOTAL COMMUNITY AND ECONOMIC DEVELOPMENT</b>	84,293	127,628	117,374	0	0	0	329,295			329,295	154
155	TIF Rebates are expended out of the TIF Special Revenue Fund within the Community and Economic Development program's activity "Other"											155
156												156
157												157
158												158

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2014 -- Continued			CITY OF Waukon			<input type="checkbox"/> GAAP <input checked="" type="checkbox"/> NON-GAAP = CASH BASIS					
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.
159	<b>Section F — GENERAL GOVERNMENT</b>											159
160	Mayor, council and city manager — Current operation	44,940	1,130		0	0	0	46,070		E29	46,070	160
161	Purchase of land and equipment	0	0	0	0	0	0	0		G29	0	161
162	Clerk, Treasurer, financial administration — Current operation	78,611	17,519		0	0	0	96,130		E23	96,130	162
163	Purchase of land and equipment	0	0	0	0	0	0	0		G23	0	163
164	Elections — Current operation	0	0	0	0	0	0	0		E89	0	164
165	Purchase of land and equipment	0	0	0	0	0	0	0		G89	0	165
166	Legal services and city attorney — Current operation	38,627	0		0	8,150	0	46,777		E25	46,777	166
167	Purchase of land and equipment	0	0	0	0	0	0	0		G25	0	167
168	City hall and general buildings — Current operation	8,838	0		0	0	0	8,838		E31	8,838	168
169	Purchase of land and equipment	0	0	0	0	0	0	0		G31	0	169
170	Construction	0	0	0	0	0	0	0		F31	0	170
171	Tort liability — Current operation	103,193	0		0	0	0	103,193		E89	103,193	171
172	Other general government — Current operation	0	0	0	0	0	0	0		E89	0	172
173	Purchase of land and equipment	0	0	0	0	0	0	0		G89	0	173
174		0	0	0	0	0	0	0			0	174
175		0	0	0	0	0	0	0			0	175
176	<b>TOTAL GENERAL GOVERNMENT</b>	274,209	18,649	0	0	8,150	0	301,008			301,008	176
177	<b>Section G — DEBT SERVICE</b>	0	0		817,837	0	0	817,837			817,837	177
178		0	0	0	0	0	0	0			0	178
179		0	0	0	0	0	0	0			0	179
180		0	0	0	0	0	0	0			0	180
181		0	0	0	0	0	0	0			0	181
182	<b>TOTAL DEBT SERVICE</b>	0	0	0	817,837	0	0	817,837			817,837	182
183	<b>Section H — REGULAR CAPITAL PROJECTS — Specify</b>										0	183
184	2013/2014 Cap Improvements	0	43,473	0	0	1,274,059	0	1,317,532			1,317,532	184
185	Streets	0	0	0	0	736,062	0	736,062			736,062	185
186		0	0	0	0	0	0	0			0	186
187	<b>Subtotal Regular Capital Projects</b>	0	43,473	0	0	2,010,121	0	2,053,594			2,053,594	187
188	<b>— TIF CAPITAL PROJECTS — Specify</b>										0	188
189		0	0	0	0	0	0	0			0	189
190		0	0	0	0	0	0	0			0	190
191		0	0	0	0	0	0	0			0	191
192	<b>Subtotal TIF Capital Projects</b>	0	0	0	0	0	0	0			0	192
193	<b>TOTAL CAPITAL PROJECTS</b>	0	43,473	0	0	2,010,121	0	2,053,594			2,053,594	193
194	<b>TOTAL GOVERNMENTAL ACTIVITIES EXPENDITURES</b>	1,480,216	1,145,727	117,374	817,837	2,274,271	0	5,835,425			5,835,425	194
195	<b>(Sum of lines 40, 80, 103, 139, 154, 176, 182, 193)</b>											195
196												196

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2014 -- Continued			CITY OF Waukon			<input type="checkbox"/> GAAP <input checked="" type="checkbox"/> NON-GAAP = CASH BASIS					
Line No.	Item description	General (a)	Special revenue (b)	TIF Special revenue (c)	Debt service (d)	Capital projects (e)	Permanent Fund (f)	Total current governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of col. (h)) (i)	Line No.
197	Section I — BUSINESS TYPE ACTIVITIES											197
198	Water — Current operation								432,168	E91	432,168	198
199	Purchase of land and equipment							18,870	G91		18,870	199
200	Construction							0	F91		0	200
201	Sewer and sewage disposal — Current operation							367,670	E80		367,670	201
202	Purchase of land and equipment							18,870	G80		18,870	202
203	Construction							0	F80		0	203
204	Electric — Current operation							0	E92		0	204
205	Purchase of land and equipment							0	G92		0	205
206	Construction							0	F92		0	206
207	Gas Utility — Current operation							0	E93		0	207
208	Purchase of land and equipment							0	G93		0	208
209	Construction							0	F93		0	209
210	Parking — Current operation							0	E60		0	210
211	Purchase of land and equipment							0	G60		0	211
212	Construction							0	F60		0	212
213	Airport — Current operation							0	E01		0	213
214	Purchase of land and equipment							0	G01		0	214
215	Construction							0	F01		0	215
216	Landfill/Garbage — Current operation							0	E81		0	216
217	Purchase of land and equipment							0	G81		0	217
218	Construction							0	F81		0	218
219	Hospital — Current operation							0	E36		0	219
220	Purchase of land and equipment							0	G36		0	220
221	Construction							0	F36		0	221
222	Transit — Current operation							0	E94		0	222
223	Purchase of land and equipment							0	G94		0	223
224	Construction							0	F94		0	224
225	Cable TV, telephone, Internet — Current operation							0	E03		0	225
226	Purchase of land and equipment							0	G03		0	226
227	Housing authority — Current operation							0	E50		0	227
228	Purchase of land and equipment							0	G50		0	228
229	Construction							0	F50		0	229
230	Storm water — Current operation							0	E80		0	230
231	Purchase of land and equipment							0	G80		0	231
232	Construction							0	F80		0	232
233												233
234												234
235												235
236												236

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2014 -- Continued	CITY OF Waukon					<input type="checkbox"/> GAAP <input checked="" type="checkbox"/> NON-GAAP = CASH BASIS					
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.
237	<b>Section I — BUSINESS TYPE ACTIVITIES — Cont.</b>											237
238	Other business type — Current operation								0	E89	0	238
239	Purchase of land and equipment								0	G89	0	239
240	Construction								0	F89	0	240
241												241
242	Enterprise Debt Service								0		0	242
243	Enterprise Capital Projects								0		0	243
244	Enterprise TIF Capital Projects								0		0	244
245	Internal service funds — <i>Specify</i>											245
246									0		0	246
247									0		0	247
248									0		0	248
249									0		0	249
250									0		0	250
251	<b>TOTAL BUSINESS TYPE ACTIVITIES</b>								837,578		837,578	251
252												252
253	<b>TOTAL EXPENDITURES (Sum of lines 194 and 251)</b>	1,480,216	1,145,727	117,374	817,837	2,274,271	0	5,835,425	837,578		6,673,003	253
254	<b>Section J — OTHER FINANCING USES INCLUDING TRANSFERS OUT</b>									NE		254
255	Regular transfers out	26,954	736,062		0	158,639	0	921,655	252,357		1,174,012	255
256	Internal TIF loans/repayments and transfers out	0	0	926,934	0	0	0	926,934	0		926,934	256
257		0	0	0	0	0	0	0	0		0	257
258	<b>TOTAL OTHER FINANCING USES</b>	26,954	736,062	926,934	0	158,639	0	1,848,589	252,357		2,100,946	258
259	<b>TOTAL EXPENDITURES AND OTHER FINANCING USES (Sum of lines 253 and 258)</b>	1,507,170	1,881,789	1,044,308	817,837	2,432,910	0	7,684,014	1,089,935		8,773,949	259
260												260
261	<b>Ending fund balance June 30, 2014:</b>											261
262	<b>Governmental:</b>											262
263	<b>Nonspendable</b>	0	0	0	0	0	0	0			0	263
264	<b>Restricted</b>	133,276	955,410	104,153	17,441	1,474	0	1,211,754			1,211,754	264
265	<b>Committed</b>	25,038	0	0	0	0	0	25,038			25,038	265
266	<b>Assigned</b>	92,002	0	0	0	29,500	0	121,502			121,502	266
267	<b>Unassigned</b>	145,295	0	0	0	0	0	145,295			145,295	267
268	<b>Total Governmental</b>	395,611	955,410	104,153	17,441	30,974	0	1,503,589			1,503,589	268
269	<b>Proprietary</b>								1,944,450		1,944,450	269
270	<b>Total ending fund balance June 30, 2014</b>	395,611	955,410	104,153	17,441	30,974	0	1,503,589	1,944,450		3,448,039	270
271	<b>TOTAL REQUIREMENTS (Sum of lines 259 and 270)</b>	1,902,781	2,837,199	1,148,461	835,278	2,463,884	0	9,187,603	3,034,385		12,221,988	271
272												272

Part III

INTERGOVERNMENTAL EXPENDITURES

CITY OF Waukon

Please report below expenditures made to the State or to other local governments on a reimbursement or cost sharing basis. Include these expenditures in part II. *Enter amount, omit cents.*

Purpose	Amount paid to other local governments	Purpose	Amount paid to State
Correction.....	M05 \$ 0	Highways.....	L44 \$ 0
Health.....	M32 0	All other.....	L89 \$ 0
Highways.....	M44 0		
Transit subsidies.....	M94 0		
Libraries.....	M52 0		
Police protection.....	M62 0		
Sewerage.....	M80 0		
Sanitation.....	M81 0		
All other.....	M89 \$ 0		

Part IV

SALARIES AND WAGES

Report here the total salaries and wages paid to all employees of your government before deductions of social security, retirement, etc. Include also salaries and wages paid to employees of any utility owned and operated by your government, as well as salaries and wages of municipal employees charged to construction projects.

	Amount - Omit cents
Total salaries and wages paid.....	200 \$ 1,097,269

Part V

DEBT OUTSTANDING, ISSUED, AND RETIRED

A. Long-term debt

Purpose	Debt outstanding JULY 1, 2013 (a)	Debt during the fiscal year		Debt Outstanding JUNE 30, 2014						Interest paid this year (h)
		Issued (b)	Retired (c)	General obligation (d)	TIF revenue (e)	Revenue (f)	Other (g)			
1. Water utility	19U \$ 0	29U \$ 0	39U \$ 0	49U \$ 0	49U \$ 0	49U \$ 0	49U \$ 0	49U \$ 0	I91 \$ 0	
2. Sewer utility	19U 0	29U 0	39U 0	49U 0	49U 0	49U 0	49U 0	49U 0	I89 0	
3. Electric utility	19U 0	29U 0	39U 0	49U 0	49U 0	49U 0	49U 0	49U 0	I92 0	
4. Gas utility	19U 0	29U 0	39U 0	49U 0	49U 0	49U 0	49U 0	49U 0	I93 0	
5. Transit-bus	19U 0	29U 0	39U 0	49U 0	49U 0	49U 0	49U 0	49U 0	I94 0	
6. Industrial Revenue	19T 0	24T 0	34T 0	44T 0	44T 0	44T 0	44T 0	44T 0	I89 0	
7. Mortgage revenue	19T 0	24T 0	34T 0	44T 0	44T 0	44T 0	44T 0	44T 0	I89 0	
8. TIF revenue	19U 0	29U 0	39U 0	49U 0	49U 0	49U 0	49U 0	49U 0	I89 0	
Other-Specify	19U 0	29U 0	39U 0	49U 0	49U 0	49U 0	49U 0	49U 0	I89 0	
9. HOSPITAL	19U 10,000	29U 0	39U 10,000	49U 0	49U 0	49U 0	49U 0	49U 0	I89 0	
10. GUNDERSEN WWC	19U 3,667,590	29U 0	39U 224,130	49U 3,443,460	49U 0	49U 0	49U 0	49U 0	I89 151,875	
11. CAP EQUIP 2011 GO	19U 1,905,000	29U 0	39U 160,000	49U 1,745,000	49U 0	49U 0	49U 0	49U 0	I89 52,431	
12. WEST SIDE DEV	19U 141,500	29U 73,544	39U 215,044	49U 0	49U 0	49U 0	49U 0	49U 0	I89 4,557	
13. FIRE TRUCK	19U 0	29U 186,000	39U 0	49U 186,000	49U 0	49U 0	49U 0	49U 0	I89 0	
14. FIRE STATION	19U 0	29U 70,000	39U 0	49U 70,000	49U 0	49U 0	49U 0	49U 0	I89 0	
Total long-term debt	5,724,090	329,544	609,174	5,444,460	0	0	0	0	208,863	

B. Short-term debt

	Amount - Omit cents
Outstanding as of JULY 1, 2013	61V \$ 0
Outstanding as of JUNE 30, 2014	64V \$ 0

Part VI

DEBT LIMITATION FOR GENERAL OBLIGATION BONDS

Click to visit DOM Valuation WEBSITE. 100% VAL BY INDIVIDUAL LEVY AUTHORITY

Actual valuation -- January 1, 2012

	Amount - Omit cents		
\$	185,804,945	x .05 = \$	9,290,247

Part VII

CASH AND INVESTMENT ASSETS AS OF JUNE 30, 2014

Type of asset	Amount - Omit cents					Total (e)
	Bond and interest funds (a)	Bond construction funds (b)	Pension/retirement funds (c)	all other funds (d)		
<b>Cash and investments</b> - Include cash on hand, CD's, time, checking and savings deposits, Federal securities, Federal agency securities, State and local government securities, and all other securities. Exclude <i>value of real property</i> .						
	W01	W31	W61			
	\$ 8,343	\$ 106,326	0	3,333,370	3,448,039	
REMARKS						

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